



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
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PART I EXTRAORDINARY

No.776

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No. 16 OF 2017) - SECTION 9 (1) OF THE ACT-NOTIFYING THE STATE TAX RATES FOR GOODS - FURTHER AMENDMENT TO THE NOTIFICATION IN G.O.Ms.No. 258, REVENUE (CT-II) DEPARTMENT, DATED : 29-06-2017.

[G.O.Ms.No.449, Revenue (Commercial Taxes-II), 6th November, 2019.]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments to the notification issued in the G.O.Ms.No.258, Revenue (Commercial Taxes-II) Department, Dated 29.06.2017, as subsequently amended from time to time, namely:-

AMENDMENT

In the said notification, -

A. in Schedule I – 2.5%, - in the table there under, in column (1), (2) and (3)

- (i) S. No. 33A and the entries relating thereto shall be omitted;
- (ii) against S. No. 164, in the entry in column (3), after item ii, the following item shall be inserted, namely: -
“iii. Marine Fuel 0.5% (FO)”;

- (iii) against S. No. 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6305 33 00, 6309], shall be substituted;

- (iv) after S. No. 234B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

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| "234C | 8509 | Wet grinder consisting of stone as grinder"; |
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- (v) S. Nos. 235 to 242 and the entries related thereto, shall be omitted;

B. in Schedule II - 6%, -

- (i) after S. No. 80A and entries relating thereto, the following S. No. and entries shall be inserted namely: -

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| "80AA | 3923 or | Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, |
| | 6305 | of a kind used for packing of goods"; |

- (ii) S. No. 201A and the entries relating thereto shall be omitted;

- (iii) after S. No. 205 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

| | | |
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| "205A | 8601 | Rail locomotives powered from an external source of electricity or by electric accumulators |
| 205B | 8602 | Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof |
| 205C | 8603 | Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604 |
| 205D | 8604 | Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles) |
| 205E | 8605 | Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604) |
| 205F | 8606 | Railway or tramway goods vans and wagons, not self-propelled |
| 205G | 8607 | Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof |

| | | |
|------|------|---|
| 205H | 8608 | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing; |
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- (iv) against S. No. 231B, in column (3), after the words "Slide fasteners", the words "and parts thereof", shall be inserted;

C. in Schedule III - 9%, -

- (i) against S. No. 24A, in column (3), after the words "coconut water", the words "and caffeinated beverages" shall be inserted;
- (ii) against S. No. 108, in column (3), after the words "other closures, of plastics", the brackets, words, letters and figures "(except the items covered in Sl. No. 80AA in Schedule II)", shall be inserted;
- (iii) in S. No. 400, for the entry in column (3), the entry, "Following motor vehicles of length not exceeding 4000 mm, namely: -
 - (a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and
 - (b) Diesel driven vehicles of engine capacity not exceeding 1500 cc
for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department", shall be substituted;
- (iv) S. No. 446 and the entries relating thereto shall be omitted;

D. in Schedule IV – 14%, -

- (i) after S. No. 12 and the entries relating thereto, the following S. No. and the entries shall be inserted, namely: -

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| "12A. | 22029990 | Caffeinated Beverages"; |
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E. in Schedule V – 1.5%, -

- (i) S. No. 3 and the entries relating thereto shall be omitted;
- (ii) S. No. 4 and the entries relating thereto shall be omitted;

F. in Schedule VI – 0.125%, -

- (i) in S. No. 2, for the entry in column (3), the entry, "precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport", shall be substituted;

- (ii) S. No. 2A and the entries relating thereto shall be omitted;
 - (iii) in S. No. 3, for the entry in column (3), the entry, "Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport", shall be substituted;
 - (iv) S. No. 4 and the entries relating thereto, shall be omitted;
2. This notification shall be deemed to have come into force with effect on and from 1st day of October, 2019.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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